



General Assembly

February Session, 2002

Raised Bill No. 5725

LCO No. 2414

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

***AN ACT CONCERNING EXTENSIONS OF TIME FOR VARIOUS
MUNICIPAL FILINGS AND CORRECTIONS OF ERRORS RELATED TO
TAXES OR FEES.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (*Effective from passage*) Notwithstanding the provisions of
2 subparagraph (c) of subdivision (72) of section 12-81 of the general
3 statutes, as amended, any person otherwise eligible for an exemption
4 under said subdivision, relating to a manufacturing facility in the town
5 of Shelton pursuant to subparagraph (a) of said subdivision (72) for
6 grand list year 2000, except that such person failed to make application
7 within the time specified in said subparagraph (c), may submit an
8 application for exemption not later than thirty days after the effective
9 date of this act. The application shall be accompanied by the fee
10 required by section 12-81k of the general statutes. Upon receipt of the
11 application and fee and verification of payment of such taxes, the
12 municipality may reimburse such person in an amount equal to the
13 amount by which such taxes exceed the taxes payable if the application
14 had been filed in a timely manner and notwithstanding the time for
15 filing with the Secretary of the Office of Policy and Management
16 specified in section 32-9s of the general statutes, as amended, shall be

17 eligible for payment pursuant to said section 32-9s.

18 Sec. 2. (*Effective from passage*) Notwithstanding the provisions of
19 subparagraph (c) of subdivision (72) of section 12-81 of the general
20 statutes, as amended, any person otherwise eligible for an exemption
21 under said subdivision, relating to a manufacturing facility in the town
22 of Norwalk pursuant to subparagraph (a) of said subdivision (72) for
23 grand list year 2001, except that such person failed to make application
24 within the time specified in said subparagraph (c), may submit an
25 application for exemption not later than thirty days after the effective
26 date of this act. The application shall be accompanied by the fee
27 required by section 12-81k of the general statutes. Upon receipt of the
28 application and fee and verification of payment of such taxes, the
29 municipality may reimburse such person in an amount equal to the
30 amount by which such taxes exceed the taxes payable if the application
31 had been filed in a timely manner and notwithstanding the time for
32 filing with the Secretary of the Office of Policy and Management
33 specified in section 32-9s of the general statutes, as amended, shall be
34 eligible for payment pursuant to said section 32-9s.

35 Sec. 3. (*Effective from passage*) Notwithstanding the provisions of
36 subparagraph (c) of subdivision (72) of section 12-81 of the general
37 statutes, as amended, any person otherwise eligible for an exemption
38 under said subdivision, relating to a manufacturing facility in the town
39 of Bloomfield pursuant to subparagraph (a) of said subdivision (72) for
40 grand list year 1999, except that such person failed to make application
41 within the time specified in said subparagraph (c), may submit an
42 application for exemption not later than thirty days after the effective
43 date of this act. The application shall be accompanied by the fee
44 required by section 12-81k of the general statutes. Upon receipt of the
45 application and fee and verification of payment of such taxes, the
46 municipality may reimburse such person in an amount equal to the
47 amount by which such taxes exceed the taxes payable if the application
48 had been filed in a timely manner and notwithstanding the time for
49 filing with the Secretary of the Office of Policy and Management

50 specified in section 32-9s of the general statutes, as amended, shall be
51 eligible for payment pursuant to said section 32-9s.

52 Sec. 4. (*Effective from passage*) Notwithstanding the provisions of
53 sections 12-174 and 12-175 of the general statutes, the East Haven
54 Water Pollution Control Authority may continue tax liens against
55 property in East Haven benefited by the East Haven Water Pollution
56 Control Authority's sewerage system if the certificate continuing such
57 lien is filed in the town clerk's office on or before August 1, 2002, and
58 that upon such filing of the certificate, any such lien shall be continued
59 from the expiration date of the lien and shall be deemed not to have
60 lapsed or expired, provided title to the property which is the subject of
61 the lien has not been transferred between the time of the expiration of
62 the lien and the filing of the certificate.

63 Sec. 5. (*Effective from passage*) Notwithstanding the provisions of
64 section 12-60 of the general statutes, the assessor of the town of
65 Colchester may correct an error in the assessment of property tax
66 provided (1) such error resulted in the payment of taxes for a full year
67 on a motor vehicle listed on the 1990 grand list for said town, (2) the
68 motor vehicle was registered and taxed in the state of Georgia as of
69 October 18, 1990, (3) the taxpayer was unable to contest the assessment
70 of taxes for the full year because the assessor's office, having been
71 notified that the taxpayer had moved to Georgia and having been
72 provided with the taxpayer's new address, failed to record the new
73 address and sent the tax notice to the taxpayer's previous Colchester
74 address, and (4) the error was discovered on or before May 23, 2001,
75 after the taxpayer returned to this state and attempted to register a
76 vehicle in this state.

77 Sec. 6. (*Effective from passage*) Notwithstanding the provisions of
78 subparagraph (B) of subdivision (74) of section 12-81 of the general
79 statutes, any person otherwise eligible for a 1999 or 2000 grand list
80 exemption pursuant to said subdivision (74) in the city of Bridgeport
81 except that such person failed to file the required exemption

82 application within the time period prescribed, shall be regarded as
 83 having filed said application not later than thirty days after the
 84 effective date of this section and pays the late filing fee pursuant to
 85 section 12-81k of the general statutes. Upon confirmation of the receipt
 86 of such fee and verification of the exemption eligibility of the
 87 machinery and equipment included in such application, the assessor
 88 shall approve the exemption for such property. If taxes have been paid
 89 on the property for which such exemption is approved, the city of
 90 Bridgeport shall reimburse such person in an amount by which such
 91 taxes exceed the taxes payable if the application had been filed in a
 92 timely manner. Notwithstanding the provisions of subsection (a) of
 93 section 12-94b of the general statutes, as amended, the assessor of the
 94 city of Bridgeport may submit such approved exemption application to
 95 the Secretary of the Office of Policy and Management together with a
 96 request for reimbursement of the tax loss resulting from such
 97 exemption, such reimbursement shall be included in the next
 98 certification the secretary makes to the Comptroller under the
 99 provisions of section 12-94b of the general statutes, as amended.

This act shall take effect as follows:	
Section 1	<i>from passage</i>
Sec. 2	<i>from passage</i>
Sec. 3	<i>from passage</i>
Sec. 4	<i>from passage</i>
Sec. 5	<i>from passage</i>
Sec. 6	<i>from passage</i>

Statement of Purpose:

To allow filings related to certain property tax exemptions in particular cases where the time limit for such filing has elapsed; to allow the continuation of certain sewer use liens in East Haven; and to allow the correction of an error related to taxation of a motor vehicle in Colchester.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]